



State of Tennessee
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**COMPTROLLER OF THE TREASURY
RECORDS
1836-1900**

RECORD GROUP 61

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SCOPE AND CONTENT

Authorized by Tennessee's revised constitution of 1834, the Office of the Comptroller was formally created by the state's General Assembly on January 23, 1836, as a legislative instrument for monitoring the expenditures and operations of the executive branch of state government. The agency's routine responsibilities include the auditing of state, county and local government's revenue and expenses, and it participates on a continuous basis in the financial and administrative conduct of government.

Records in this group-including tax revenues, correspondence, warrants, accounts, receipts, reports to the legislature, ledgers, cash books and bond coupons-range from the agency's creation in 1836 to 1900, although most are quite fragmentary, representing only scattered periods of time. They document in both numerical and verbal form-the details of the Comptroller's official duties. They also reflect the agency's evolution and increasing responsibilities through more than six decades of radical political and economic change.

Most of the correspondence included here passed between the Comptroller and various county officials charged with collecting and reporting revenue. A name index was included in each letterbook (pressed-letter copies of outgoing letters) at the time of binding, and a name index has been prepared for loose outgoing correspondence, as well as for incoming letters. While routine correspondence-such as requests for or acknowledgements of reports, warrants and receipts-has not been indexed, a subject index has also been compiled for both incoming and outgoing mail of a non-routine nature. Topics indexed are those which clarify or illustrate agency policies and procedures, or which reflect the agency's adaptation to historical and economic change. In addition to the subject index, a brief synopsis of some topics has been added to assist the researcher.

The account books itemize the revenues of the state and the expenses of each state office, thus illustrating the financial commitments and the scope of state government at various times. The biennial reports show the sources from which the state received its revenues (including types of property on which taxes were levied), the purpose to which revenues were assigned (including such exotic ones as a bounty on domestic silk production) and the significant gaps in wealth from East to Middle to West Tennessee. The tax aggregates (reports on the county clerks dividing the county into districts and listing the number and value of slaves, horses and cattle, and other agricultural resources) also provide valuable statistical data.

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- John Anderall (?) - New York - 3/16/68
(Accountant Fourth National Bank) Enclosing statement of bank's debts for comparison with comptroller's records. Asking about deposit.
- T.H. Anderson - Lebanon - 1/29/72
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- T.W. Anderson - Manchester - 8/8/46
Explaining that no licenses issued under tippling law, thus no revenue collected.
- W.T. Avery - Memphis - 1/11/72
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- C.M. Bails - Rogersville - 3/4/72
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- T.B. Baldwin - New York - 2/27/72
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- Benjamin A. (?) - Tazewell - 3/18/72
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- John M. Bass - Nashville - 12/20/39
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- John M. Bass - Union Bank of Tennessee - 10/27/42
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- John M. Bass - Nashville - 12/7/73 (President, Union Bank of Tennessee)
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- Nathaniel Baxter - Columbia - 8/29/45 (Attorney General)
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- E.R. Belcher - Belivar - 9/6/38
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- L. William Bentley - Lawrenceburg - 6/19/61
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- H.T. Blanton - Paris, Tennessee - 3/1/72
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- L.W. Boon - Jackson - 3/4/72
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B.B. Boyd-Cave, Tennessee-3/5/71
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D.R. Britten-Greeneville-3/6/72
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D.R. Britton-Greeneville-3/26/72
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Joseph Brown-Morristown-3/6/72
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William M. Browne-1871-Fragment of Letter
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A.H. Bullock-Blountville-3/14/72
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A.H. Bullock-Blountville-3/20/72
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A.H. Bullock-Blountville-3/20/72
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P.C. Calhoun-New York-12/24/67 (President Fourth National Bank)
Explaining that state must place funds with bank to meet interest payment due 1/1/68. Polite but firm.

P.C. Calhoun-New York-1/11/68 (President Fourth National Bank)
Reporting payments by bank out of state fund.

P.C. Calhoun-New York-1/14/68 (President Fourth National Bank)
Discussing terrible condition of state's finances-amount in deposit less than half that required to meet current obligations. Bank will advance necessary amount for ½% interest, later upped to 1%.

P.C. Calhoun-New York-1/29/68 (President Fourth National Bank)
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P.C. Calhoun-New York-6/6/68 (President Fourth National Bank)
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P.C. Calhoun-New York-10/6/68 (President Fourth National Bank)
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P.C. Calhoun-New York-10/7/68 (President Fourth National Bank)
Recounting coupons paid out to state funds-urging haste on new bond issue to raise funds to meet demands through Fourth National.

P.C. Calhoun-New York-10/8/68 (President Fourth National Bank)
Discussing interest on state debt to bank and bonds maturing and past due.

P.C. Calhoun-New York-11/2/68 (President Fourth National Bank)
Reporting amount paid by bank on Tennessee coupons-discussing coupons held by certain individual-bank has declined to pay back interest.

P.C. Calhoun-New York-11/7/68 (President Fourth National Bank)
Recounting payments by bank out of state funds.

P.C. Calhoun-New York-2/24/69 (President Fourth National Bank)
More discussion of states financial problems-why does state want to borrow a million dollars so far in advance of when it will be needed?

P.C. Calhoun-New York-3/11/69 (President Fourth National Bank)
Extensive discussion of state's dismal financial situation and options for improvement.

John W. Campbell-Jackson, Tennessee-1/16/44 (President Union Bank)
Giving state's balance on deposit at bank.

John W. Campbell-Jackson-3/13/44
Explaining arrangement by which state deposits money in Union Bank.

B.A. Cantrell-Smithville-3/20/72
Questions about money due for DeKalb Cty. Common Schools.

A.F. Capps-Livingston-3/18/72
Asks receipt for C & M bond.

Joseph B. Cartie-Winchester-1/25/48
Discussing compensation-\$20/month.

Robert Clarke & Co.-Cincinnati-3/7/72
Request for Tennessee annual report.

Henry Cleaves & Co.-New York-3/12/72
Request issuance of new bonds.

R.S. Conway (?)-New York-2/17/69 (for Fourth National Bank)
State's account overdrawn-please set things straight as money is tight.

(?) Cooper-Shelbyville-3/6/58 (President Shelbyville Bank of TN)
Enclosing statement of condition of SB of TN. Meeting of SB of T stockholders unanimously accepted Specie Resumption Act.

John W. Crockett-Paris-3/22/44
Acknowledging receipt of warrants.

TENNESSEE'S FINANCIAL STRAITS

Between 1836 and 1900, Tennessee experienced two periods of severe financial distress, which are reflected in the correspondence included in this record group.

Following the Civil War, the state was confronted with increasing financial obligations. In the late 1860's for example, under the dynamic and extravagant leadership of the Republicans, the state committed itself to long-term sponsorship of the railroads. At the same time, because the value of taxable property in the state had decreased by about one-third during the Civil War, revenues fell off sharply. It fell to the lot of the Comptroller, as watchdog of the public funds, to reconcile diminishing revenues with increasing demands. Unfortunately, no outgoing correspondence survives for these years, but the incoming letters include many from banker (especially New York) with whom the Comptroller was working in efforts to bolster the state's sagging credit, make interest payments on state bonds, etc.

In 1893, because of the national economic disaster of that year, Tennessee endured a financial crisis of equal intensity but shorter duration. Revenue collections dropped as taxpayers defaulted, and the Comptroller agonized over the fate of state monies deposited in tottering banks. In this instance, no incoming correspondence remains, but the letterbooks detail the Comptroller's concern and his efforts to manage the situation. They indicate also that Tennessee's problem in 1893 was essentially a fairly superficial "cash-flow" problem, whereas the hard times of the 1860's resulted from fundamental mismanagement.

PARTISANSHIP AND PATRONAGE

The Comptroller's position was a political one, in which partisanship and patronage played important roles. The incumbent must rely on the good will of the legislature for appointment and reappointment and, in turn, has the disposition of certain non-elective county posts, most lucrative and most sought-after of which was that of back tax attorney.

Unfortunately, few pieces of incoming correspondence reflect these elements of partisanship and patronage. The letterbooks do, however, especially those of James N. Harris, who occupied the office in the 1890's. Possibly Harris was more relaxed than some of his predecessors about committing to paper the political aspects of the job, or perhaps he was just more conscientious about retaining copies of all correspondence leaving his office. Also, the political nature of the office became more obvious and more urgent as division and dissension eroded Democratic party loyalty during the mid 1890's and as the economic depression of the period made the Comptroller's lot far from a happy one.

BANKING IN TENNESSEE

The Comptroller's power over Tennessee's banks increased throughout the nineteenth century. For one thing, banks were subject to taxation, as was every other business. For another, they were subject to regulation by the legislature. Essentially, as in other responsibilities, the Comptroller was the delegated agent of the legislature in its relations with banks. In 1858, for example, Tennessee's General Assembly requires the resumption of specie payments by the state's banks; the banks' statements of compliance were directed, under terms of the legislation, to the Comptroller. Many such statements are preserved in the correspondence of the agency. (Other examples can be found in records in Series II, Banks, which show, among other things, that one of the Comptroller's responsibilities was to witness the burning of retired bank notes.) Finally, although legislation prescribed the procedure by which banks qualified as depositories of state funds (which all banks were eager to do), the Comptroller exerted considerable influence over the actual deposits.

TENNESSEE PRISONS

The letterbooks for 1893 and 1894 reflect the swelling controversy over the state's prisons and especially over the leasing to industry of convict labor, which had begun soon after the Civil War. Although the outcry-and the legislative investigations-focused on allegedly inhumane conditions, the motivation was political. The entire prison system was intensely politicized, and in fact was full of potential appointees. Letterbook 7-2, covering the year of 1894, shows the extent to which guards in the prison system were politically chose.